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December 10, 2015

By ECF, email: ForrestNYSDChambers@nysd.uscourts.gov and regular mail

The Honorable Katherine B. Forrest
United States District Court, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007-1312

**Re: SEC v. Michael J. Xirinachs, et al., 09-CV-7594 (KBF)
Our file no. 304869/002**

Dear Judge Forrest:

This firm is counsel to David Maltz, Liquidation Agent for the United States Securities and Exchange Commission, appointed by Order of the Court entered in the referenced case on October 9, 2015. (Doc. No. 199).

Pursuant to the Court's Memo Endorsement Order of the letter dated December 9, 2015, after conclusion of the sales, the Liquidation Agent will file a motion and a proposed order confirming the sales and granting related relief on notice to all parties. Michael J. Roessner, Esq., Assistant Chief Litigation Counsel for the SEC, advises that the SEC has no objection.

Respectfully submitted,

s/ Leslie Barr
Leslie S. Barr

cc: David Maltz, Liquidation Agent
Richard Maltz, President, Maltz Auctions, Inc.
Michael J. Roessner, Esq., Assistant Chief Litigation Counsel, SEC
Matthew L. Levine, Esq., counsel for Michael J. Xirinachs